

FORM 5564 (Rev. June 1992)	Department of the Treasury — Internal Revenue Service NOTICE OF DEFICIENCY - WAIVER	Symbols ASFR/BROOKHAVEN 0187206888
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Name and Address of Taxpayer(s)

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD, MA 01089-3049682

02/25/2003
010-44-4741

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Kind of Tax INDIVIDUAL INCOME	<input type="checkbox"/> Copy to Authorized Representative			
Tax Year Ended December 31, 2000	DEFICIENCY			
	<table border="0"> <tr> <td>Increase in Tax</td> <td>\$5,645.00</td> <td>Penalties</td> </tr> </table>	Increase in Tax	\$5,645.00	Penalties
Increase in Tax	\$5,645.00	Penalties		

Failure-to-File Penalty IRC 6651(a)(1)	\$927.00
Failure-to-Pay Penalty IRC 6651(a)(2)	\$391.40
Estimated Tax Penalty IRC 6654(a)	\$212.45

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature			Date
			Date
	By	Title	Date

Note: If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign: If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

FORM 5564(Rev. 8-92)



Department of the Treasury
Internal Revenue Service
HOLTSVILLE, NY 00501-0010

Date of this notice: JULY 28, 2003
Taxpayer Identifying Number 010-44-1711
Form: 1040A Tax Period: DEC. 31, 2000

For assistance you may call us at:

1-800-829-8374

CALLER ID: 595380

DAVID P. FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

WE CHANGED YOUR ACCOUNT

WE CHANGED YOUR 2000 ACCOUNT TO CORRECT YOUR INCOME FROM WAGES, SALARIES, TIPS, ETC.

IF YOU HAVE ANY QUESTIONS, PLEASE CALL US AT THE NUMBER LISTED ABOVE.

STATEMENT OF ACCOUNT

ACCOUNT BALANCE BEFORE THIS CHANGE	NONE
INCREASE IN TAX BECAUSE OF THIS CHANGE	\$5,645.00
CREDIT ADDED -- TAX WITHHELD	1,525.00CR
LATE PAYMENT PENALTY ADDED	576.80
FILING LATE PENALTY ADDED	927.00
ESTIMATED TAX PENALTY ADDED	212.45
INTEREST CHARGED	761.70
AMOUNT YOU NOW OWE	\$6,597.95

PLEASE PAY THE FULL AMOUNT BY AUG. 18, 2003. IF YOU'VE ALREADY PAID YOUR TAX IN FULL OR ARRANGED FOR AN INSTALLMENT AGREEMENT, PLEASE DISREGARD THIS NOTICE.

IF YOU HAVEN'T PAID, MAIL YOUR CHECK OR MONEY ORDER AND THE TEAR-OFF STUB FROM THE LAST PAGE OF THIS NOTICE. MAKE YOUR CHECK PAYABLE TO UNITED STATES TREASURY AND WRITE YOUR SOCIAL SECURITY NUMBER ON IT. IF YOU CAN'T PAY IN FULL, PLEASE CALL US TO DISCUSS PAYMENT.

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EXPLANATION OF PENALTY AND INTEREST CHARGES

THE PENALTY AND INTEREST CHARGES ON YOUR ACCOUNT ARE EXPLAINED ON THE FOLLOWING PAGES. IF YOU WANT A MORE DETAILED EXPLANATION OF YOUR PENALTIES AND INTEREST, PLEASE CALL US AT THE TELEPHONE NUMBER LISTED ON THE TOP OF THIS NOTICE.

* \$927.00 FILING AND PAYING LATE - IRC SECTION 6651

WE CHARGED A COMBINED PENALTY BECAUSE YOU FILED LATE AND DIDN'T PAY YOUR TAX BY THE DUE DATE OF YOUR RETURN. IF YOU THINK WE SHOULD REMOVE OR REDUCE THIS PENALTY, SEE "REMOVAL OF PENALTIES - REASONABLE CAUSE."

* \$212.45 UNDERPAYMENT OR LATE PAYMENT OF ESTIMATED TAX - IRC SECTION 6654

WE CHARGED A PENALTY BECAUSE YOU DIDN'T ESTIMATE YOUR TAX AND PAY THE CORRECT AMOUNT OF TAX DUE.

FOR MORE INFORMATION ON WHEN THE ESTIMATED TAX PENALTY MAY BE REDUCED OR REMOVED, SEE THE INSTRUCTIONS FOR FORM 2210 FOR YOUR TAX YEAR OR PUBLICATION 505, TAX WITHHOLDING AND ESTIMATED TAX.

* \$576.80 PAYING LATE - IRC SECTION 6651

WE CHARGED A PENALTY BECAUSE YOU DIDN'T PAY YOUR TAX ON TIME. INITIALLY, THE PENALTY IS 1/2% OF THE UNPAID TAX FOR EACH MONTH OR PART OF A MONTH YOU DIDN'T PAY YOUR TAX. IF YOU THINK WE SHOULD REMOVE OR REDUCE THE PENALTY, SEE "REMOVAL OF PENALTIES - REASONABLE CAUSE."

THE FOLLOWING TABLE SHOWS THE PENALTY CHARGES ON YOUR ACCOUNT. IT MAY INCLUDE AMOUNTS CHANGED BEFORE THIS ADJUSTMENT. TO COMPUTE YOUR LATE PAYING PENALTY WE USED PRINCIPAL X RATE X NUMBER OF MONTHS LATE.

Date	No. Months	Rate/Month	Principal	Penalty
08/15/2003	28	0.50%	4,120.00	576.80
			Total Penalty:	576.80

* \$761.70 INTEREST - IRC SECTION 6601

WE CHARGE INTEREST WHEN YOUR TAX ISN'T PAID ON TIME. INTEREST IS COMPUTED FROM THE DUE DATE OF YOUR RETURN (REGARDLESS OF EXTENSIONS) UNTIL PAID IN FULL OR TO THE DATE OF THIS NOTICE.

INTEREST COMPOUNDS DAILY EXCEPT ON LATE OR UNDERPAID ESTIMATED TAXES FOR INDIVIDUALS OR CORPORATIONS. INTEREST IS ALSO CHARGED ON PENALTIES FOR LATE FILING, OVER OR UNDERSTATING VALUATIONS, AND SUBSTANTIALLY UNDERSTATING THE TAX YOU OWE.

THE FOLLOWING TABLE SHOWS THE INTEREST CHARGES ON YOUR ACCOUNT. IT MAY INCLUDE AMOUNTS CHANGED BEFORE THIS ADJUSTMENT. TO COMPUTE YOUR INTEREST WE USED PRINCIPAL X FACTOR.

From Date	To Date	Days	Rate	Factor	Principal	Interest	
04/15/2001	06/30/2001	76	8.0%	0.016795189	5047.00	84.77	
06/30/2001	12/31/2001	184	7.0%	0.035914165	5131.77	184.30	
12/31/2001	06/30/2002	181	6.0%	0.030197962	5316.07	160.53	
06/30/2002	12/31/2002	184	6.0%	0.030706088	5476.60	168.16	
12/31/2002	06/30/2003	181	5.0%	0.025102720	5644.76	141.70	
06/30/2003	07/28/2003	28	5.0%	0.003842718	5786.46	22.24	
						Total Interest:	761.70

* ADDITIONAL INTEREST CHARGES

IF THE AMOUNT YOU OWE IS \$100,000 OR MORE, PLEASE MAKE SURE THAT WE RECEIVE YOUR PAYMENT WITHIN 10 WORK DAYS FROM THE DATE OF YOUR NOTICE. IF THE AMOUNT YOU OWE IS LESS THAN \$100,000, PLEASE MAKE SURE THAT WE RECEIVE YOUR PAYMENT WITHIN 21 CALENDAR DAYS FROM THE DATE OF YOUR NOTICE. IF WE DON'T RECEIVE FULL PAYMENT WITHIN THESE TIME FRAMES, THE LAW REQUIRES US TO CHARGE INTEREST UNTIL YOU PAY THE FULL AMOUNT YOU OWE.

REMOVAL OF PENALTIES - REASONABLE CAUSE

THE LAW LETS US REMOVE OR REDUCE THE PENALTIES EXPLAINED IN THIS NOTICE IF YOU HAVE AN ACCEPTABLE REASON. IF YOU BELIEVE YOU HAVE AN ACCEPTABLE REASON, YOU MAY SEND US A SIGNED STATEMENT EXPLAINING YOUR REASON. WE'LL REVIEW IT AND LET YOU KNOW IF WE ACCEPT YOUR EXPLANATION AS REASONABLE CAUSE TO REMOVE OR REDUCE YOUR PENALTY. THIS PROCEDURE DOESN'T APPLY TO INTEREST AND, IN SOME CASES, WE MAY ASK YOU TO PAY THE TAX IN FULL BEFORE WE REDUCE OR REMOVE THE PENALTY FOR PAYING LATE.

ERRONEOUS WRITTEN ADVICE FROM IRS

WE'LL ALSO REMOVE YOUR PENALTY IF:

- YOU WROTE TO IRS AND ASKED FOR ADVICE ON A SPECIFIC ISSUE,
- YOU GAVE IRS COMPLETE AND ACCURATE INFORMATION,
- IRS WROTE BACK TO YOU AND GAVE YOU A SPECIFIC COURSE OF ACTION TO TAKE OR EXPLAINED WHAT ACTIONS NOT TO TAKE,
- YOU FOLLOWED OUR WRITTEN ADVICE IN THE MANNER WE OUTLINED, AND
- YOU WERE PENALIZED FOR THE WRITTEN ADVICE WE GAVE YOU.

TO HAVE THE PENALTY REMOVED BECAUSE OF ERRONEOUS WRITTEN ADVICE FROM IRS, YOU SHOULD:

- COMPLETE FORM 843, CLAIM FOR REFUND AND REQUEST FOR ABATEMENT,
 - REQUEST THAT IRS REMOVE THE PENALTY, AND
 - SEND FORM 843 TO THE IRS SERVICE CENTER WHERE YOU FILED YOUR RETURN FOR THE YEAR YOU RELIED ON ERRONEOUS ADVICE FROM THE IRS.
- THE THREE DOCUMENTS YOU MUST ATTACH TO YOUR FORM 843 ARE:
- A COPY OF YOUR ORIGINAL REQUEST FOR ADVICE FROM IRS,
 - A COPY OF THE ERRONEOUS WRITTEN ADVICE FROM IRS, AND
 - A NOTICE (IF ANY) SHOWING THE PENALTY WE CHARGED THAT YOU NOW WISH US TO REMOVE.

HELPFUL HINT: FOR FASTER SERVICE, TRY CALLING US ANY DAY EXCEPT MONDAY WHEN OUR CALL VOLUMES ARE HIGHEST.

RETURN THIS PART TO US WITH YOUR CHECK OR INQUIRY
YOUR TELEPHONE NUMBER BEST TIME TO CALL
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34,672 28,197 0

AMOUNT YOU OWE.....\$6,597.

LESS PAYMENTS NOT INCLUDED. \$_____

PAY ADJUSTED AMOUNT.....\$_____

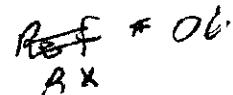
SBW

200329 07,01,02,09 19254-590-64202-3

INTERNAL REVENUE SERVICE
HOLTSVILLE, NY 00501-0010

DAVID P. FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

|||||



010444741101

According to our records, you haven't paid all you owe for tax period 12-31-2000 . To avoid additional penalty and interest, please pay the full amount you owe within ten days from the date of this notice. We can file a Notice of Federal Tax Lien if your balance owed is not paid within 10 days from the date of this notice. If you already paid your balance in full or arranged for an installment agreement, please disregard this notice.

Account Summary

Form: 1040A

Tax Period: 12-31-2000

Current Balance: \$6,650.28

Includes:

Penalty: \$20.60

Interest:	\$31.73
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Last Payment: \$0.00

**For information on
your penalty & interest
computations, you may
call 1-800-829-8374**

Questions? call us at 1-800-829-8374

Please mail this part with your payment, payable to United States Treasury.

Notice Number: CP 501
Notice Date: 09-01-2013

write on your check:

1040A	12-31-2000	010-44-4741
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Amount Due:

\$6,650.28

Internal Revenue Service
HOLTSVILLE, NY 00501-0030

Abstract

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

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Penalty and Interest

About Your Notice - The penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the front of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalty:

\$20.60

07 Paying Late

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2 % of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce the penalty, see "Removal of Penalties - Reasonable Cause."

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and

- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

Interest:

\$31.73

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.



September 14, 2000

Reference: IRS letter dated 09/01/2003, Notice Number CP 501, SSN/EIN 010-44-4741

Internal Revenue Service
Holttsville, NY 00501-0030

Dear Internal Revenue Service,

The above referenced threat letter, as well as your previous threat letters are in error. In April of 2000, I mailed a notarized, witnessed, and certified affidavit, challenging your application of Title 26 of the USC on me, a Sovereign Citizen of the Massachusetts Republic, working in the private business sector. I sent copies of this affidavit to 22 government officials. I received signed receipts for this mail.

The affidavit requires you to inform me of your legal basis for taking my property. A legal basis does not violate my Constitutional Rights and does not contradict The US Constitution. As stated in my affidavit, you had a defined period of time to respond, which you never did.

In the affidavit, I required you to prove your legal basis or return my stolen property to me. You did not respond and you continue to threaten me with penalties, interest, and liens on my home through unsigned IRS forms. Since the basis for your threats and your unsigned documents are illegal, you are committing numerous illegal actions (i.e. fraud, extortion, harassment, etc), and are violating numerous sections of The US Constitution, most importantly my Rights to Life, Liberty, and the Pursuit of Happiness.

Threatening a lien on my property, stated in your above referenced letter, without "due process" adds another violation to your long list of illegal actions.

You have caused me serious worry and stress and continue to do so. You have seriously impacted my quality of life, which the Federal Government is supposed to secure. Your failure to provide legal basis within 60 days from today will force me to seek legal action to recover all stolen property and to obtain compensation for all damages.

Sincerely,

David P. Fontaine
68 Van Horn St
West Springfield, MA 01089

IRS Department of the Treasury
Internal Revenue Service
HOLTSVILLE, NY 00501-0030

Notice Number: CP 503
Notice Date: 11-03-2003
SSN/EIN: 010-44-4741
Caller ID: 595389

Ref # 07
R4



DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682



010444741101

IMPORTANT
Immediate action is required.

We previously wrote to you about your unpaid account, but you haven't contacted us about it. Penalties and interest on the unpaid balance are continuing to increase. Please pay the amount you owe within ten days from the date of this notice. If you can't pay now, call us at the number shown below. You may be qualified for an installment agreement or payroll deduction agreement. We want to help you resolve this bill. However, if we don't hear from you, we will have no choice but to proceed with steps required to collect the amount you owe. If you already paid your balance in full or arranged for an installment agreement, please disregard this notice.

Account Summary

Form: 1040A	Tax Period: 12-31-2000
Current Balance:	\$6,742.72
Includes:	
Penalty:	\$61.80
Interest:	\$82.97
Last Payment:	\$0.00

**For information on
your penalty & interest
computations, you may
call 1-800-829-8374**

Questions? call us at 1-800-829-8374

Please mail this part with your payment, payable to United States Treasury.

Notice Number: CP 503
Notice Date: 11-03-2005

write on your check:

1040A	12-31-2000	010-44-4741
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Amount Due: **\$6,742.72**

Internal Revenue Service
HOLTSVILLE, NY 00501-0030



DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

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Penalty and Interest

About Your Notice - The penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the front of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalty:

\$61.80

07 Paying Late

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2 % of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce the penalty, see "Removal of Penalties - Reasonable Cause."

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and

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- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

Interest:

\$82.97

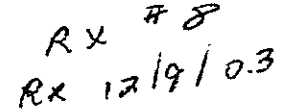
09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.



010444741101

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682



Penalty and Interest

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Penalty:

\$82.40

07 Paying Late

IRC section 6651 (a) (2)

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If you think we should remove or reduce the penalty, see "Removal of Penalties - Reasonable Cause."

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

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- you wrote to IRS and asked for advice on a specific issue,
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To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and

- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

Interest: **\$108.64**

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

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**USE OUR AUTOMATED TELEPHONE SERVICE —
IT'S EASY AND IT'S FAST**

**HERE'S A LIST OF THE SERVICES AVAILABLE...
AND INFORMATION YOU'LL BE ASKED FOR SO WE CAN HELP YOU**

If you plan to call us (at the number shown on the front of the enclosed notice), and you have a touch-tone phone, you may find it convenient to use our automated interactive telephone service. Our automated service can help you quickly and easily if you are ready with just a few items of information.

IF YOU NEED...	YOU'LL BE ASKED...
To know when you can expect to receive your refund	Your social security number, the amount of the refund you're expecting, and your filing status, (single, married filing joint, etc.)
To know the current balance due on your account, whether payments have been credited to your account, or whether changes have been made to your account	Your social security number and personal identification number or PIN. If you have not set up a PIN, you'll be asked to do so using the information shown below
To set up a personal identification number to access your personal tax account information	Your social security number, the Caller ID number shown at the top of the enclosed notice and your date of birth (Use 8 digits, February 23, 1960 is entered as 02231960)
To request more time to pay or set up a payment plan	Your social security number and the caller ID number shown at the top of the enclosed notice
More time to pay	Whether you want a 30 or 60 day extension
To set up a payment plan	The amount you can pay each month
A transcript of your account or a copy of your return	Your social security number and the numbers in your street address
The address to file you return	Your zip code
The address to mail a payment	Your social security number and zip code

IRS Mission:

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

What You Should Know About**The IRS Collection Process**

Keep this publication for future reference

Publication 594

If our records show that you owe us, we usually send this publication with your final bill. If you owe the tax shown on the bill we sent to you, please arrange to pay it immediately. If you believe the bill is incorrect, call us now so that we may correct the mistake. We urge you to settle your tax account now so that we don't have to take any further action to collect the taxes you owe.

This publication tells you the steps the Internal Revenue Service (IRS) may take to collect overdue taxes. This publication includes a summary of your rights and responsibilities concerning paying your federal taxes.

Inside you will find a number of titles of IRS forms and publications that apply to the various situations discussed. For a complete list of these documents, see page 12. For copies of these documents, please call us, write to us, visit your local library or IRS office, or contact us at our web site. See the next page for the phone numbers and addresses that you'll need. Please contact us right away; we will work with you to solve your tax problem.

Please note that the information in this document applies to all taxpayers — for example, individuals who owe income tax and employers who owe employment tax. At the end of this publication, we've included a separate section for special rules that apply to employers only.

This document is for information only. Although it discusses the legal authority that allows the IRS to collect taxes, it is not a precise and technical analysis of the law.



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 594 (Rev. 1-2003)
Catalog Number 46596B

en español

Existe una versión de esta publicación en español, la Publicación 594SP, que puede obtener en la oficina local del Servicio de Impuestos Internos.



Department of the Treasury
Internal Revenue Service
AUTOMATED COLLECTION SYSTEM SUPPORT
PO BOX 57
BENSALEM, PA 19020-8514

Date:
FEB. 16, 2004

Taxpayer Identification Number:
010-44-4741 C 00

Caller ID: 278004

Contact Telephone Number:
TOLL FREE: 1-800-829-3903
BEST TIME TO CALL:
MON - FRI 8:00AM TO 8:00 PM
ASISTENCIA EN ESPANOL 1-800-129-3903

7106 8796 9320 2037 4817

DAVID P FONTAINE
68 VAN HORN ST
W SPRINGFIELD MA 01089-3049682

Rx 2/18/04 ?

CALL IMMEDIATELY TO PREVENT PROPERTY LOSS FINAL NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING

WHY WE ARE SENDING YOU THIS LETTER

We've written to you before asking you to contact us about your overdue taxes. You haven't responded or paid the amounts you owe. We encourage you to call us immediately at the telephone number listed above to discuss your options for paying these amounts. If you act promptly, we can resolve this matter without taking and selling your property to collect what you owe.

We are authorized to collect overdue taxes by taking, which is called levying, property or rights to property and selling them if necessary. Property includes bank accounts, wages, real estate commissions, business assets, cars and other income and assets.

WHAT YOU SHOULD DO

This is your notice, as required under Internal Revenue Code sections 6330 and 6331, that we intend to levy on your property or your rights to property 30 days after the date of this letter unless you take one of these actions:

- Pay the full amount you owe, shown on the back of this letter. When doing so,
 - Please make your check or money order payable to the United States Treasury;
 - Write your social security number and the tax year or employer identification number and the tax period on your payment; and enclose a copy of this letter with your payment.
- Make payment arrangements, such as an installment agreement that allows you to pay off your debt over time.
- Appeal the intended levy on your property by requesting a Collection Due Process hearing within 30 days from the date of this letter.

WHAT TO DO IF YOU DISAGREE

If you've paid already or think we haven't credited a payment to your account, please send us proof of that payment. You may also appeal our intended actions as described above.

Even if you request a hearing, please note that we can still file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice that tells your creditors that the government has a right to your current assets and any assets you acquire after we file the lien.

We've enclosed two publications that explain how we collect past due taxes and your collection appeal rights, as required under Internal Revenue Code sections 6330 and 6331. In addition, we've enclosed a form that you can use to request a Collection Due Process hearing.

We look forward to hearing from you immediately, and hope to assist you in fulfilling your responsibility as a taxpayer.

Enclosures: Copy of letter, Form 12153, Publication 594, Publication 1660, Envelope



010444741103

Automated Collection System

Taxpayer Identification Number:
010-44-4741

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Penalty and Interest

The penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalty and interest, please call the telephone number listed on the front of this notice/letter.

Paying Late - IRC Section 6651 (a)(2)

We charge a penalty when you do not pay your tax on time. Initially, the penalty is one half percent of the unpaid tax for each month or part of a month you didn't pay your tax.

Interest - IRC Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full. Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

RK #9

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IRS Mission:

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

What You Should Know About**The IRS Collection Process***Keep this publication for future reference***Publication 594**

If our records show that you owe us, we usually send this publication with your final bill. If you owe the tax shown on the bill we sent to you, please arrange to pay it immediately. If you believe the bill is incorrect, call us now so that we may correct the mistake. We urge you to settle your tax account now so that we don't have to take any further action to collect the taxes you owe.

This publication tells you the steps the Internal Revenue Service (IRS) may take to collect overdue taxes. This publication includes a summary of your rights and responsibilities concerning paying your federal taxes.

Inside you will find a number of titles of IRS forms and publications that apply to the various situations discussed. For a complete list of these documents, see page 12. For copies of these documents, please call us, write to us, visit your local library or IRS office, or contact us at our web site. See the next page for the phone numbers and addresses that you'll need. Please contact us right away; we will work with you to solve your tax problem.

Please note that the information in this document applies to all taxpayers — for example, individuals who owe income tax and employers who owe employment tax. At the end of this publication, we've included a separate section for special rules that apply to employers only.

This document is for information only. Although it discusses the legal authority that allows the IRS to collect taxes, it is not a precise and technical analysis of the law.



Department of the Treasury
Internal Revenue Service

www.irs.gov

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en español

Existe una versión de esta publicación en español, la Publicación 594SP, que puede obtener en la oficina local del Servicio de Impuestos Internos.